

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended April 30, 2019  
(Amounts expressed in thousands)

|  | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                 | \$0       | \$133,682 | \$79,102  | \$258,522 | \$281,446 | \$316,725 | \$407,756 | \$467,964 | \$440,425 | \$401,650 | \$568,602 | \$568,602 |
| Revenues, net of refunds                               | 313,605   | 352,280   | 452,908   | 359,160   | 333,640   | 422,996   | 422,335   | 302,822   | 333,001   | 604,686   | 0         | 0         |
| Expirations to Cash Balance                            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Expenditures   | (239,923) | (346,860) | (273,488) | (336,236) | (298,361) | (331,965) | (362,127) | (330,361) | (371,776) | (437,734) | 0         | 0         |
| Excess (deficit) of monthly revenues over expenditures | 73,682    | 5,420     | 179,420   | 22,924    | 35,279    | 91,031    | 60,208    | (27,539)  | (38,775)  | 166,952   | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                     | 60,000    | (60,000)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax Refund Reserve Fund     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Net increase/(decrease) in cash                        | 133,682   | (54,580)  | 179,420   | 22,924    | 35,279    | 91,031    | 60,208    | (27,539)  | (38,775)  | 166,952   | 0         | 0         |
| Ending Cash Balance                                    | \$133,682 | \$79,102  | \$258,522 | \$281,446 | \$316,725 | \$407,756 | \$467,964 | \$440,425 | \$401,650 | \$568,602 | \$568,602 | \$568,602 |

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended April 30, 2019  
(Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$377,650 | \$316,644 | \$285,804 | \$278,469 | \$271,597 | \$265,054 | \$260,181 | \$256,027 | \$254,264 | \$248,972 | \$245,065 | \$245,065 |
| Payment of Fiscal Year 2018<br>31 day carryover   | (42,889)  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Reappropriations expired to current year Cash<br>Balance                                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (18,117)  | (12,773)  | (7,388)   | (6,872)   | (6,543)   | (4,873)   | (4,154)   | (1,763)   | (5,292)   | (3,907)   | 0         | 0         |
| Transfer of Fiscal Year 2018<br>surplus to Rainy Day Fund                                   | 0         | (18,067)  | 53        | 0         |           | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of<br>prior year/surplus appropriations                        | (61,006)  | (30,840)  | (7,335)   | (6,872)   | (6,543)   | (4,873)   | (4,154)   | (1,763)   | (5,292)   | (3,907)   | 0         | 0         |
| Ending Cash Balance   | \$316,644 | \$285,804 | \$278,469 | \$271,597 | \$265,054 | \$260,181 | \$256,027 | \$254,264 | \$248,972 | \$245,065 | \$245,065 | \$245,065 |

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended April 30, 2019  
(Amounts expressed in thousands)

|  | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance   | \$377,650 | \$450,326 | \$364,906 | \$536,991 | \$553,043 | \$581,779 | \$667,937 | \$723,991 | \$694,689 | \$650,622 | \$813,667 | \$813,667 |
| Expenditures/transfers of<br>prior year/surplus appropriations | (61,006)  | (12,773)  | (7,388)   | (6,872)   | (6,543)   | (4,873)   | (4,154)   | (1,763)   | (5,292)   | (3,907)   | 0         | 0         |
| Current Year Cash Flows:                                       |           |           |           |           |           |           |           |           |           |           |           |           |
| Excess (deficit) of monthly revenues<br>over expenditures      | 73,682    | 5,420     | 179,420   | 22,924    | 35,279    | 91,031    | 60,208    | (27,539)  | (38,775)  | 166,952   | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                             | 60,000    | (78,067)  | 53        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Ending Cash Balance  | \$450,326 | \$364,906 | \$536,991 | \$553,043 | \$581,779 | \$667,937 | \$723,991 | \$694,689 | \$650,622 | \$813,667 | \$813,667 | \$813,667 |

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Dept. of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
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